

the balance sheet captions, and stating the amount included in each.

(e) There may be filed financial statements in which majority-owned subsidiaries not consolidated with the parent are consolidated or combined in one or more groups, and 50 percent or less owned persons, the investments in which are accounted for by the equity method are consolidated or combined in one or more groups, principles of inclusion or exclusion which will clearly exhibit the financial position and results of operations of the group or groups.

(f) A brief description of the principles followed in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of (1) subsidiaries and (2) companies in consolidated or combined financial statements, shall be stated in the notes to the respective financial statements.

(g) As to each consolidated financial statement and as to each combined financial statement, if there has been a change in the persons included or excluded in the corresponding statement for the preceding fiscal period filed with the FDIC which has a material effect on the financial statements, the persons included and the persons excluded shall be disclosed. If there have been any changes in the respective fiscal periods of the persons included made during the periods of the report which have a material effect on the financial statements, indicate clearly such changes and the manner of treatment.

(h) A statement shall be made in a note to the latest balance sheet of the amount and the accounting treatment of any difference between the investment of a bank and its consolidated subsidiaries, as shown in the consolidated balance sheet, in the unconsolidated subsidiaries and 50 percent or less owned persons accounted for by the equity method, and their equity in the net assets of such unconsolidated subsidiaries and 50 percent or less owned persons.

[46 FR 25208, May 5, 1981, as amended at 54 FR 53594, Dec. 29, 1989]

§ 335.624 Statement of changes in equity capital.

A statement of changes in equity capital shall be filed with each statement of income filed under this part.

§ 335.625 Statement of changes in financial position, and/or statement of cash flows.

A statement of changes in financial position and/or statement of cash flows, as appropriate, shall be filed with each statement of income filed pursuant to this part.

[54 FR 53594, Dec. 29, 1989]

§ 335.626 Schedules to be filed.

(a) The following schedules shall be filed with each balance sheet filed under this part: Schedule I—Securities; Schedule III—Loans and Lease Financing Receivables; and Schedule IV—Bank Premises and Equipment.

(b) The following schedule shall be filed with each statement of income filed under this part; schedule II—Loans to Officers, Directors, Principal Security Holders, and any Associates of the Foregoing Persons; schedule V—Investments in, Income from Dividends, and Equity in Earnings or losses of Subsidiaries and Associated Companies; and schedule VI—Allowance for Possible Loan Losses.

(c) Reference to the schedules referred to in paragraphs (a) and (b) of this section shall be made against the appropriate captions of the balance sheet or statement of income.

(d) The schedules shall be examined by the independent accountant if the related financial statements are so examined.

[46 FR 25208, May 5, 1981, as amended at 54 FR 53594, Dec. 29, 1989]

§ 335.627 Format F-9 financial statements.

- A. Balance Sheet (Format F-9A)
- B. Statement of Income (Format F-9B)
- C. Statement of Changes in Equity Capital (Format F-9C)
- D. Schedules (Format F-9D)